

INFORMATION BULLETIN #17

SALES TAX

JULY, 2004

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SUBJECT: Application of Indiana Sales Tax to Cable or Satellite Television or Radio Service

REFERENCES: IC 6-2.5-4-11

All cable or satellite television companies and radio service providers must register as retail merchants and collect and remit sales tax on charges made for cable, satellite television or radio service. Sales tax does not apply to initial installation charges.

Cable and satellite television, and radio service companies must pay sales tax on their purchases of tangible personal property.



Kenneth L. Miller
Commissioner